

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re) Chapter 7
Grant & Rebecca Didieer,) Case No. 15-14825
Debtors.) Hon. Donald R. Cassling
) (Kane County)
) Hearing Date: January 8, 2016
) Hearing Time: 10:30 A.M.

COVER SHEET FOR APPLICATION FOR PROFESSIONAL COMPENSATION

Name of Applicant: Popowcer Katten, Ltd.

**Authorized to Provide
Professional Services as: Accountants to Elizabeth C. Berg, Trustee**

Date of Order Authorizing Employment: May 15, 2015

Period for Which
Compensation is sought: November 2, 2015 to Close of Case

Amount of Fees sought: \$ 875.00

**Amount of Expense
Reimbursement sought:** **\$0.00**

This is an: Interim Application Final Application

If this is not the first application filed herein by this professional, disclose as to all prior fee applications:

<u>Date Filed</u>	<u>Period Covered</u>	<u>Total Requested (Fees & Expenses)</u>	<u>Total Allowed</u>
	Not Applicable		

The aggregate amount of fees and expenses paid to the Applicant to date for services rendered and expenses incurred herein is: \$ -0-.

Dated: December 8, 2015

Popowcer Katten, Ltd., Accountant to
Trustee Elizabeth C. Berg.

By: _____ /s/
Elizabeth C. Berg, Trustee

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re) Chapter 7
) Case No. 15-14825
Grant & Rebecca Didier,) Hon. Donald R. Cassling
) (Kane County)
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**Trustee's First and Final Application for Allowance and Payment of Compensation to
Popowcer Katten, Ltd., Accountants for Trustee**

Elizabeth C. Berg, as trustee ("Trustee") of the estate ("Estate") of Grant and Rebecca Didier, debtors ("Debtors"), pursuant to section 330 of title 11, United States Code ("Code"), requests this Court to enter an order for the allowance and payment to Popowcer Katten, Ltd. ("Popowcer") of \$ 875.00 as final compensation for professional services rendered to the Trustee from November 2, 2015 through the close of this case. In support thereof, Trustee respectfully states as follows:

Introduction

1. This case was commenced on April 27, 2015 by the filing of a voluntary petition under chapter 7 of the Code.
2. Elizabeth C. Berg is the duly appointed, qualified and acting chapter 7 trustee in this case.
3. The bar date for filing non-governmental claims in this case was September 4, 2015 and the bar date for filing governmental claims was October 26, 2015.

Retention of Popowcer

4. On May 4, 2015, this Court authorized the Trustee to employ Popowcer as her accountants in this case. A copy of the retention order is attached hereto as Exhibit A.

Prior Compensation Received

5. This is the first and final application for compensation that Popowcer will file in this case.

Services Rendered by Popowcer

6. Preparation of Estate Tax Returns: The services rendered by Popowcer have been in connection with the preparation of the Estate's tax returns for the year ending December 31, 2015. In connection with the tax returns filed with the Internal Revenue Service and the Illinois Department of Revenue, Popowcer prepared working papers and prepared all returns and supporting schedules.

In connection with the foregoing services, Popowcer performed 3.5 hours of service and requests allowance and payment of final compensation in the amount of \$ 875.00. An itemized description of the services rendered to Trustee by Popowcer is set forth on the invoice attached hereto as Exhibit B.

7. All of the services performed by Popowcer were required for the proper representation of the Trustee in this case, were authorized by this Court and were performed by Popowcer at the request and direction of the Trustee.

Payment of Compensation

8. Popowcer has not entered into any agreement or understanding of any kind, express or implied, with any other entity to share any compensation received or to be received by Popowcer for services rendered to the Trustee in connection with this case.

9. Popowcer has not previously received payment of any compensation for services rendered in connection with this case. The affidavit of Lois West in support of this Application is attached as Exhibit C.

10. The proposed source for payment of the compensation requested in this Application are the Estate funds in the Trustee's possession, collected by her during her administration of this case.

Status of the Case

11. Trustee has administered all of the assets belonging to this Estate and has completed his review and analysis of the claims filed against the Estate.

12. Trustee has completed and filed his Final Report simultaneously herewith. Final fee applications for the Trustee and Trustee's attorneys have also been filed concurrently with this Application.

Financial Condition of the Case

13. Trustee currently has approximately \$17,871.76 on deposit in the Estate's bank accounts. The chapter 7 administrative expenses that are currently owing and those the Trustee anticipates the Estate will incur prior to the closing of this case include 1) the fees allowed to Trustee in connection with his final fee application, 2) the legal fees allowed to Trustee's attorneys in connection with its final fee application, 3) the fees allowed to Popowcer in connection with this final fee application, and 4) any fees which may be due or outstanding to the offices of the United States Trustee and the Clerk of the United States Bankruptcy Court.

14. Following payment of all Chapter 7 administrative expenses set forth above, Trustee anticipates that there will only be sufficient funds available to make a partial distribution to the priority unsecured creditors and that general unsecured creditors will not receive a distribution.

WHEREFORE, Elizabeth C. Berg, as trustee of the Estate of Grant and Rebecca Didier, Debtors, requests the entry of an order providing the following:

A. Allowing to Popowcer final compensation in the amount of \$ 875.00 for actual and necessary professional services rendered to the Trustee from May 4, 2015 through the close of the case;

B. Authorizing the Trustee to pay the amount awarded as part of his final distribution in this case from the funds on hand in the Estate; and

C. For such other and further relief as this Court deems appropriate.

Dated: December 8, 2015

Elizabeth C. Berg, as trustee of the estate of
Grant & Rebecca Didier, Debtors

By: _____ /s/
Elizabeth C. Berg, trustee

Elizabeth C. Berg
Baldi Berg, Ltd.
20 N. Clark Street, Suite 200
Chicago, IL 60602
312.726.8150

**Popowcer Katten
Final Fee Application**

**Grant & Rebecca Didier, debtors
Case No. 15-14825**

Retention Order

Exhibit A

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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
Eastern Division

In Re:) BK No.: 15-14825
Rebecca & Grant Didier,)
) Chapter: 7
) Honorable Donald R. Cassling
) Kane
Debtor(s))

Order Authorizing Trustee to Employ Accountants

THIS CAUSE comes before this Court on the Trustee's Application to Employ Accountants and the supporting affidavit of Lois West; due and proper notice having been given; and the Court being fully advised in the premises:

IT IS HEREBY ORDERED that Elizabeth C. Berg, as trustee of the bankruptcy estate of Rebecca & Grant Didier is authorized to employ Lois West and the accounting firm of Popowcer Katten, Ltd. to act as accountants for the Trustee, with compensation to be paid in such amounts as may be allowed by this Court, only upon further application.

Enter: *Donald R. Cassling*

Honorable Donald R. Cassling
United States Bankruptcy Judge

Dated: May 15, 2015

Prepared by:

Elizabeth C. Berg
Baldi Berg & Wallace, Ltd.
20 N. Clark Street, Suite 200
Chicago, IL 60602

**Popowcer Katten
Final Fee Application**

**Grant & Rebecca Didier, debtors
Case No. 15-14825**

Billing Statements

Exhibit B

Time Sort by Date

ACCOUNTING & TAX SERVICES

Date	Description	Time	Professional	Rate	Amount
11/2/2015	Tax Return Preparation - Prepare workpapers for period ended 10/31/15. Summarize commission income received by trustee. Prepare schedule of administrative expenses.	0.5	L. West	\$250	125.00
11/2/2015	Tax Return Preparation - Prepare federal and state fiduciary returns for final period ended 10/31/15. Calculate federal and state income tax due. Prepare transmittal letters, 505(b) letters and form 8821 and IL-2848. Make manual changes as required. Draft statement for attachment to returns re: bankruptcy filing.	2.7	L. West	\$250	675.00
11/4/2015	Tax Review - Final review check assembly and sign fiduciary returns for final period ending 10/31/15 - forms 1041/1040 and IL-1041/IL-1040.	0.3	L. West	\$250	75.00
	Total	<u>3.5</u>			<u>875.00</u>

**Popowcer Katten
Final Fee Application**

**Grant & Rebecca Didier, debtors
Case No. 15-14825**

Rule 2016 Affidavit

Exhibit C

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

Rule 2016 Affidavit

State of Illinois)
County of Cook)

I, Lois West, being first duly sworn upon oath, do depose and state as follows:

1. I am a certified public accountant licensed by the State of Illinois and a manager in the Corporate Recovery Services department at the accounting firm of Popowcer Kalten, Ltd. The matters set forth herein are true and correct to the best of my knowledge and belief.

2. I have read the First and Final Application for Allowance and Payment of Compensation to Popowcer Katten, Ltd., Accountants for Trustee ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Popowcer Katten, Ltd. has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.

3. Popowcer Katten, Ltd. has not previously received payment of any compensation for services rendered in connection with this case. Popowcer Katten, Ltd. has not entered into any agreement with any other person or persons for the sharing of compensation received or to be received for services rendered in connection with this matter, except among the principals and associates of Popowcer Katten, Ltd.

4. **Further affiant sayeth naught.**

Lois West
Lois West

Subscribed and Sworn to before me
this 1st day of December, 2015.

Judith A. Hughes
Notary Public



OFFICIAL SEAL
JUDITH A HUGHES
JUDICIAL PUBLIC - STATE OF ILLINOIS
COMMISSION EXPIRES: 07/02/16

OFFICIAL SEAL

JUDITH A HUGHES

NOTARY PUBLIC - STATE OF ILLINOIS

MY COMMISSION EXPIRES:07/02/16

Exhibit G